

Date: 13th August, 2024

BSE Limited, Phiroze Jeebhoy Towers, Dalal Street, Fort Mumbai – 400001 National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051

Scrip Code: 532486

Symbol: POKARNA

Subject: Outcome of Board Meeting of Pokarna Limited held on 13th August, 2024.

Ref: Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015 (Listing Regulations).

With reference to the above subject cited this is to inform you that the Board of Directors of the Company at its Meeting held on 13th August, 2024 have considered and approved the following:

- 1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June 2024, along with the Limited Review Report issued by the Statutory Auditors, M/s S. Daga & Co., Chartered Accountants.
- 2. Notice of the 33rd Annual General Meeting of the members of the Company, scheduled to be held on Monday, 30th September 2024, at 11:00 AM through Video Conferencing or Other Audio Visual Means.
- 3. Directors' Report for the Financial Year ended 31st March 2024, along with the annexures thereto, Corporate Governance Report, and Management Discussion and Analysis Report.
- 4. Appointment of Mr. K.V. Challama Reddy proprietor of K V C Reddy & Associates, Company Secretaries, as Scrutinizer to conduct the process of evoting for the 33rd Annual General Meeting in a fair and transparent manner.
- 5. The remote e-voting period to enable shareholders, as of the cut-off date, i.e., Monday, 23rd September 2024, to cast their votes electronically, commenced from Friday, 27th September 2024 (09:00 AM) to Sunday, 29th September 2024 (05:00 PM).

CIN: L14102TG1991PLC013299



- 6. The Register of Members and share transfer books of the Company will be closed from Tuesday, 24th September 2024, to Monday, 30th September 2024 (both dates inclusive) for the purpose of the AGM and to determine the members eligible to receive the final dividend for the Financial Year 2023-24.
- 7. The cut-off date/record date for determining the eligibility of shareholders for remote e-voting/e-voting at the AGM and for determining the entitlement of members to the final dividend for the financial year ended 31st March 2024, if approved at the AGM, has been fixed as Monday, 23rd September 2024. If the final dividend as recommended by the Board of Directors is approved at the AGM, payment of such dividend will be subject to tax deduction at source.

The Meeting of the Board of Directors of the Company commenced at 02:00 PM and concluded at 5:10 PM

This intimation is also being uploaded on the Company's website at www.pokarna.com

You are requested to kindly note the same.

Thanking You,

Yours Faithfully, Gautam Chand Jain

Chairman & Managing Director (DIN: 00004775)

S. Daga & Co., Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Pokarna Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Pokarna Limited ('the Company') for the quarter ended 30th June 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind As 34), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material

misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Daga & CO.,

Chartered Accountants

(ICAI FRN: 0000669S)

(Shantilal Daga)

Partner

Membership No. 011617

Place: Hyderabad

Date: 13th August, 2024

UDIN NO -24011617BKCRQD6487

POKARNA LIMITED

1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003 CIN: L14102TG1991PLC013299

Email: contact@pokarna.com, website: www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

		(₹ in Lakhs except per share data) Quarter Ended Year Ended					
		20.00.2024	Year Ended				
S.No.	Particulars	30.06.2024	31.03.2024	30.06.2023	31.03.2024		
		(Unaudited)	(Audited) Refer Note.3	(Unaudited)	(Audited)		
1	a. Revenue from operations	598.47	640.16	1660.55	3796.5		
	b. Other Income	12.25	13.67	22.86	764.1		
	Total Revenue (a+b)	610.72	653.83	1683.41	4560.7		
2	Expenses						
	(a) Cost of materials consumed	97.01	16.41	86.67	277.4		
	(b) Purchase of stock-in-trade	28.81	22.81	35.20	65.1		
	(c) Changes in inventories of finished goods,						
	work-in-progress and stock-in-trade	(222.17)	(122.93)	353.04	420.5		
	(d) Employee benefits expense	313.56	319.66	328.81	1274.9		
	(e) Finance costs	108.34	99.14	105.30	396.9		
	(f) Depreciation and amortization expense	199.82	197.74	163.84	677.2		
	(g) Other Expenses	581.73	494.49	604.07	2018.:		
	Total Expenses	1107.10	1027.32	1676.93	5130.4		
3	Profit before exceptional and extraordinary items and tax (1-2)	(496.38)	(373.49)	6.48	(569.6		
4	Exceptional items	(100.00)	(878.18)	0.40	(303.0		
5	Profit before extraordinary items and tax (3-4)	(496.38)	(373.49)	6.40	/F.CO. C		
6	Extraordinary items	(450.36)	(373,49)	6.48	(569.6		
7	Profit before tax (5-6)	(405.20)	(272.40)				
8	Tax expense	(496.38)	(373.49)	6.48	(569.6		
0	(i) Current tax						
		-		3.80	(7.5		
	(ii) Deferred tax	(123.58)	(103.22)	(19.42)	(242.8		
0	Net Profit / (Loss) from continuing operations for the period	44					
9	(7-8)	(372.80)	(270.27)	22.10	(319.3		
10	Profit/(loss) from discontinued operations	4.67	(86.03)	(56.23)	(354.6		
11	Tax expenses/(income) of discontinued operations	-	(14.40)	(0.89)			
12	Net Profit / (Loss) from discontinued operations for the						
12	period (10-11)	4.67	(71.63)	(55.34)	(354.6		
13	Net profit/(loss) for the period (9+12)	(368.13)	(341.90)	(33.24)	(674.0		
14	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss						
		12.86	2.51	(18.03)	(13.9		
	(b) Tax on items that will not be reclassified to profit or loss						
		(3.23)	1.00	4.54	5.1		
(ii)	(a) Items that will be reclassified to profit or loss				512		
	(b) Tax on items that will be reclassified to profit or loss						
	Total Other Comprehensive Income/(loss) net of tax	-		-			
45		9.63	3.51	(13.49)	(8.81		
15	Total Comprehensive Income for the period (13+14)	(358.50)	(338.39)	(46.73)	(602.01		
16	Paid-up equity share capital (Face Value of ₹.2/- each)	(000.00)	(330.33)	(40.73)	(682.81		
17	Other Equity evaluation D	620.08	620.08	620.08	620.0		
17	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year						
18.i	Earnings Per Share (for continuing operations) (of ₹.2/-		-	-	11357.3		
	each) (not annualised):						
	· · · · · · · · · · · · · · · · · · ·	,		. 1			
	(a) Basic	(1.20)	(0.87)	(0.07)	(1.03		
	(b) Diluted	(1.20)	(0.87)	(0.07)	(1.0		
	Earnings Per Share (for continuing and discontinued						
	operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	(1.19)	(1.10)	(0.11)	(2.17		
10	(b) Diluted	(1.19)	(1.10)	(0.11)	(2.17		

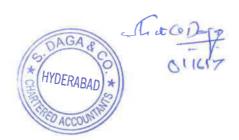
	Segment wise Revenue, Results a	and Assets and Liabi	lities		₹ In Lakhs
			Year Ended		
S No	Particulars	30.06.2024	31.03.2024	30.06.2023	31.03.2024
3.110.	raiuculais	(Unaudited)	(Audited) Refer Note.3	(Unaudited)	(Audited)
1	Segment Revenue				
a)	Granites	598.47	640.16	1660.55	3796.57
	Total	598.47	640.16	1660.55	3796.57
	Less: Inter Segment Revenue		_	-	
	Sales/Income from Operations	598.47	640.16	1660.55	3796.57
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	(188.22)	(76.61)	275.62	504.50
	Total	(188.22)	(76.61)	275.62	504.50
	Less : i) Finance Cost	108.34	99.14	105.30	396.90
	(ii) Unallocable expense	9	9		
	(iii) Exceptional items			-	
	(iv) Depreciation and amortization expense	199.82	197.74	163.84	677.27
	Total Segments Profit Before Tax	(496.38)	(373.49)	6.48	(569.67
	Less: Tax expense	(123.58)	(103.22)	(15.62)	(250.33
	Net Profit/(Loss) from continuing operations	(372.80)	(270.27)	22.10	(319.34
	Net Profit/(Loss) from discontinuing operations	4.67	(71.63)	(55.34)	(354.66
	Net Profit/(Loss) for the period	(368.13)	(341.90)	(33.24)	(674.00
3	Segment Assets				
	Granites	11246.23	11283.06	11080.06	11283.06
	Unallocable assets	6116.38	6116.38	6116.38	6116.38
	Discontinued operations	197.51	200.80	1706.88	200.80
	Total	17560.12	17600.24	18903.32	17600.24
	Segment Liabilities				
	Granites	5908.85	5582.94	5420.82	5582.94
	Unallocable liabilities	7.	-	-	
	Discontinued operations	32.36	39.89	682.99	39.89
	Total	5941.21	5622.83	6103.81	5622.83

Notes:

- 1) The above Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August, 2024 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.
- 2) The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The figures of the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year up to March 31, 2024 and the unaudited published year to date figures up to December 31, 2023, being the date of the end of the third quarter of the financial year. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- 4) Other Income' for the year ended 31.03.2024 includes dividend of Rs.417.06 Lakhs (previous year Rs.250.24 Lakhs) and Rs.250.02 Lakhs guarantee fee (previous year Rs.Nil/-) received form wholly owned subsidiary company Pokarna Engineered Stone Limited.

5) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: SECUNDERABAD
Date: 13th August, 2024



GAUTAM CHAND JAIN Chairman & Managing Director DIN: 00004775

S. Daga & Co., Chartered Accountants

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Pokarna Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results ("the statement") of Pokarna Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30th June 2024, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other

review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following Entities:

	8
Name of the Company	Relationship
Pokarna Limited	Parent
Pokarna Engineered Stone Limited	Subsidiary
Pokarna Foundation	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Daga & CO.,

Chartered Accountants (ICAI FRN: 0000669S)//

(Shantilal Daga)

(Shanthai D

Partner

Membership No. 011617

Place: Hyderabad

Date: 13th August, 2024

UDIN NO - 24011617BKCRQB6950

POKARNA LIMITED

1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003 CIN: L14102TG1991PLC013299

Email: contact@pokarna.com, website: www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121 STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

			T	pt per share data)	
			Quarter Ended	Year End	
. No	Particulars	30.06.2024	31.03.2024	30.06.2023	31.03.2024
5.NO.	Particulars	(Unaudited)	(Audited) Refer Note.3	(Unaudited)	(Audited)
1	a. Revenue from operations	19256.21	16159.22	16178.28	68761.4
ĺ	b. Other Income	477.87	279.11	244.89	1151.7
	Total Revenue (a+b)	19734.08	16438.33	16423.17	69913.1
2	Expenses				
Ī	(a) Cost of materials consumed	7537.84	5702.58	5767.89	23927.0
	(b) Purchase of stock-in-trade	28.81	22.81	35.20	65.1
Ī	(c) Changes in inventories of finished goods,				
Į	work-in-progress and stock-in-trade	(1330.25)	4.81	275.33	719.5
[(d) Employee benefits expense	2267.75	1571.53	1561.43	6714.1
	(e) Finance costs	881.41	887.36	974.39	3898.6
	(f) Depreciation and amortization expense	1135.56	1117.10	1121.49	4257.7
	(g) Other Expenses	4648.52	4759.05	3909.46	16368.8
	Total Expenses	15169.64	14065.24	13645.19	55951.1
3	Profit before exceptional and extraordinary items and tax (1-2)	4564.44	2373.09	2777.98	13961.9
4	Exceptional items	84	+	+	
5	Profit before extraordinary items and tax (3-4)	4564.44	2373.09	2777.98	13961.9
	Extraordinary items	-	-		
7	Profit before tax (5-6)	4564.44	2373.09	2777.98	13961.9
8	Tax expense			2777130	10301.3
	(i) Current tax, net of MAT entitlement	1299.51	732.01	808.04	4665.1
	(ii) Deferred tax	(39.67)	(0.58)	108.94	161.0
9	Net Profit / (Loss) from continuing operations for the period (7-8)	3304.60	1641.66	1861.00	9135.7
	Profit/(loss) from discontinued operations	4.67	(104.94)	(69.70)	(399.48
-	Tax expenses/(income) of discontinued operations	4.07	(14.40)	(0.89)	0.0
13	Net Profit / (Loss) from discontinued operations for the period (10-11) Net profit/(loss) for the period (9+12)	4.67 3309.27	(90.54) 1551.12	(68.81) 1792.19	(399.48 8736.2
	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss	29.98	(38.78)	(59.05)	(45.94
	(b) Tax on items that will not be reclassified to profit or loss	(7.54)	11.39	14.86	13.1
	(a) Items that will be reclassified to profit or loss				
	(b) Tax on items that will be reclassified to profit or loss	9	· -		
	Total Other Comprehensive Income/(loss) net of tax	22.44	(27.39)	(44.19)	(32.75
15	Total Comprehensive Income for the period (9+10)	3331.71	1523.73	1748.00	8703.5
16	Net Profit / (Loss) attributable to				
	-Owners	3309.27	1551.12	1792.19	8736.2
	-Non Controlling interest		-	-	0,00,1
	Other comprehensive Income attributable to				
	-Owners	22.44	(27.39)	(44.19)	(32.75
	-Non Controlling interest	-	(=:::=)	(1,1,20)	(52.75
-	Total comprehensive Income attributable to				
	-Owners	3331.71	1523.73	1748.00	8703.5
	-Non Controlling interest	-	1525.75	1748.00	8703.3
17 F	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.0
18 (Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	020.00	020.00	020.08	
19.i E	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised): a) Basic	10.66	5.20		58612.4
(b) Diluted Carnings Per Share (for continuing and discontinued operations) (of	10.66	5.30 5.30	6.00 6.00	29.4 29.4
194	A Basic (b) Allifeted	10.67 10.67	5.00 5.00	5.78 5.78	28.18
CHAR	Page 1 of 2	20.07	3.00	5./0	28,18

	Segment wise Revenue, Results and Assets	and Liabilities			₹ In Lakhs
	. Particulars		Quarter Ended		Year Ended 31.03.2024
c No		30.06.2024	31.03.2024	30.06.2023	
3.140.		(Unaudited)	(Audited) Refer Note.3	(Unaudited)	(Audited)
1	Segment Revenue				
a)	Granites	598.47	640.16	1660.55	3796.57
b)	Quartz Surfaces	18657.74	15527.07	14517.73	64972.84
	Total	19256.21	16167.23	16178.28	68769.41
	Less: Inter Segment Revenue	- 4	8.01	0.00	8.01
	Sales/Income from Operations	19256.21	16159.22	16178.28	68761.40
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	(188.21)	(84.63)	275.62	(170.60)
b)	Quartz Surfaces	6769.68	4462.18	4598.24	22289.42
	Total	6581.47	4377.55	4873.86	22118.82
	Less : (i) Finance Cost	881.41	887.36	974.39	3898.63
	(ii) Unallocable expense	0.06		-	0.42
	(iii) Exceptional items		2	-	1
	(iv) Depreciation and amortization expense	1135.56	1117.10	1121.49	4257.78
	Total Segments Profit Before Tax	4564.44	2373.09	2777.98	13961.99
	Less: Tax expense	1259.84	731.43	916.98	4826.25
	Net Profit/(Loss) from continuing operations	3304.60	1641.66	1861.00	9135.74
	Net Profit/(Loss) from discontinuing operations	4.67	(90.54)	(68.81)	(399.48)
	Net Profit/(Loss) for the period	3309.27	1551.12	1792.19	8736.26
3	Segment Assets				
	Granites	11241.79	11278.57	11085.92	11278.57
	Quartz Surfaces	114461.69	110089.00	97287.27	110089.00
	Unallocable assets	0.05	0.11	0.54	0.11
	Discontinued operations	197.51	200.80	1706.20	200.80
	Total	125901.04	121568.48	110079.93	121568.48
	Segment Liabilities				
	Granites	5908.85	5582.94	5420.82	5582.94
	Quartz Surfaces	57395.61	56713.16	51513.11	56713.16
	Unallocable liabilities	-		*	
	Discontinued operations	32.36	39.89	682.99	39.89
	Total	63336.82	62335.99	57616.92	62335.99

Notes:-

- 1) The Consolidated Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August 2024 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.
- 2) The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The figures of the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year up to March 31, 2024 and the unaudited published year to date figures up to December 31, 2023, being the date of the end of the third quarter of the financial year. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- 4) The Company operates in the following reportable segments:

AGA

HYDERABAD

- a) Granites and
- b) Quartz Surfaces

5) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: SECUNDERABAD Date: 13th August, 2024

01/617

X (Sec'bed) TO

GAUTAM CHAND JAIN Chairman & Managing Director DIN: 00004775